

Filing Extension

Use of Form 204

Complete Form 140ES using black ink or blue ink.

Use Form 204 to apply for an extension of time to file an Arizona Form 140, 140A, 140EZ, 140PTC, 140PY, 140NR, or 141.

Use this form to apply for an automatic four (4) month extension. Also use this form to apply for an additional two (2) month extension.

Form 204 must accompany any payment you make to meet your 90 percent payment requirement.

NOTE: *If you are applying for both extensions, you must complete two separate Forms 204. You must file Form 204 with the Arizona Department of Revenue (see below for further instructions).*

Arizona will accept your federal extension for the same period.

When To File

You must file Form 204 by April 17 (or the original due date of your return).

Complete Form 204 to request an automatic four (4) month extension. Mark your envelope "Extension Request."

If you are not sending a payment with your request, mail the request to: Arizona Department of Revenue, PO Box 52138, Phoenix AZ 85072-2138.

If you are sending a payment with this request, mail the request to: Arizona Department of Revenue, PO Box 52016, Phoenix AZ 85072-2016.

The department will not return a copy of the Form 204 to you unless the department denies your request. Be sure to keep two copies of the completed Form 204. Keep one copy for your tax records. Keep the other copy to attach to the front of your return when you file.

NOTE: *The department will let you know if the department denies your extension request. If the department denies an additional two (2) month extension request, your due date is August 15. The department will apply late filing and late payment penalties to any unpaid tax liability on August 16. A late payment penalty of 10 percent applies to tax due after the original or extended due date.*

Payment: An extension does not extend the time to pay your income tax. You must still pay at least 90 percent of your tax liability by April 15 (or the original due date of your return). The department charges interest from the original due date to the date of payment. The department also imposes penalties as explained below.

Extension Underpayment Penalty: The department imposes this penalty if you do not pay 90 percent of the tax liability shown on your return filed under an extension by the return's original due date. The department also imposes this penalty if you do not attach a copy of the Arizona extension to your return when you file. The extension underpayment penalty is one-half of one percent of the tax not paid for each 30 day period or fraction of a 30 day period. The department imposes this penalty from the original due date of the return until you pay the tax. The extension underpayment penalty cannot exceed 25 percent of the unpaid tax.

Late Filing Penalty: The late filing penalty is 5 percent of the tax found to be remaining due for each month or fraction of a month the return is late. This penalty cannot exceed 25 percent of the tax found to be remaining due.

IMPORTANT

1. The department can only grant an extension up to six (6) months. Arizona will accept the federal extension for the period covered by the federal extension.
2. You must file your extension request (Form 204) by the original due date of your return. You must submit Form 204 with any payment you make to meet your 90 percent requirement.

NOTE: *If you have a federal extension, you do not need to request an Arizona extension. Remember, Form 204 must accompany any extension payment even if you have a federal extension.*

Nonresident Aliens

Nonresident aliens having federal income tax returns due on June 15 must file Arizona tax returns by April 17.

To file an Arizona return at the same time the federal return is due, file for an extension by April 17.

You must pay at least 90 percent of your tax liability by April 17. Those filing for a federal four-month extension must file an Arizona extension for **both** the four-month and two-month extensions.

When you do not file your Arizona return or extension by April 17, the department may charge you interest and penalties. Late filing and late payment penalties and interest will apply to the unpaid tax liability.

When you file your Arizona return, attach a copy of both the Arizona extensions to the **front** of your Arizona return.

Credits

The credits on line 5 are credits that you may take against your current tax liability. Examples of some of these credits include:

- Credit for taxes paid to other states or countries
- Property tax credit
- Alternative fuel vehicle credit
- Family income tax credit
- Solar energy credit
- Credit for employment of TANF recipients
- Credit for contributions to charities that provide assistance to the working poor
- Credit for fees paid to public schools
- Credit for contributions to school tuition organizations

See Form 301 for a list of other credits not listed above.

Instructions Before Mailing

Make sure that you have completed all the information requested on the **front** of the form.

Make sure you pay at least 90 percent of your Arizona tax liability. Attach your payment to the front of this form.

Write your **social security number** and **1999 extension** on the **front** of your check.